



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 29 मई, 1974/8 ज्येष्ठ, 1896

### GOVERNMENT OF HIMACHAL PRADESH

#### EXCISE AND TAXATION DEPARTMENT

#### NOTIFICATION

*Simla-2, the 27th May, 1974*

No. 1-3/71-E&T. (Sectt.).—In exercise of the powers conferred by sub-section (1) of section 42 of the Himachal Pradesh General Sales Tax Act, 1968, the Governor, Himachal Pradesh with a view to providing incentive to the Small Scale Industry, is pleased to grant exemption from payment of sale/purchase tax to the eligible Small Scale Industries with effect from 12th April, 1971, subject to the following conditions:—

- (1) that there shall not be charged sale/purchase tax from the Small Scale Industries which were in existence and registered with the Industries Department, as such on 12-4-1971, for a period of three years from that date;

- (2) that the exemption from payment of sale/purchase tax in the case of Small Scale Industries which came into being and are registered with the Industries Department as such after 12-4-1971, would be applicable for a period of 5 years commencing from the date of their coming into existence;
- (3) that the Small Scale Industries registered as such with the Industries Department, who deal partly in the manufacture of goods and partly otherwise, would be entitled to avail the sale/purchase tax holiday in respect of such goods as are purchased by them for the purpose of manufacture for sale in Himachal Pradesh;
- (4) that no holiday from Central Sales Tax would be available to Small Scale Industries under the Central Sales Tax Act, 1956;
- (5) that holiday from sale/purchase tax shall be admissible only to those Small Scale Industries, which are registered under the Himachal Pradesh General Sales Tax Act, 1968, and comply with its provisions;
- (6) that a Small Scale Industry must continue to function for a period for which the concession has been availed failing which it shall pay tax for the remaining period, equal to the amount which would have been paid during the said exempted period but for such exemption; and
- (7) that the holiday from the sale/purchase tax will be subject to the filing of certificate of genuineness with the Assessing Authority concerned by 30th April, each year; granted by the Director of Industries, Himachal Pradesh under his signatures.

P. K. MATTOO,  
*Secretary.*